

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE

UNITED STATES OF AMERICA,

Plaintiff,

v.

ROBERT C. ARANT, *et al.*,

Defendants.

Case No. C07-0509RSL

ORDER DENYING  
MOTION TO DISMISS

This matter comes before the Court on the motion of defendant Robert Arant to dismiss for failure to state a claim upon which relief may be granted. (Dkt. #41). Arant, who is proceeding *pro se*, argues that the United States of America (the “United States”) has no statutory authority to act against him. See, e.g., Motion at p. 8 (“The Secretary of the Treasury has imposed a tax on the Defendant through 26 C.F.R. 1.1-1(c), but has done so without authority to do so, the authority to lay income tax having been reserved to Congress and Congress alone”).<sup>1</sup>

<sup>1</sup> The government has responded to the motion with a single sentence, noting that the motion “is a frivolous pleading to which no further response from the United States is required.” Response at p. 1. In the future, the government should look beyond the frivolous nature of Arant’s filings and respond substantively.

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1 However, “[t]he IRS is given the authority to assess taxes.” Law Offices of  
2 Jonathan A. Stein v. Cadle Co., 250 F.3d 716, 720 (9th Cir. 2001) (citing 26 U.S.C. §  
3 6201-6204); see also McLaughlin v. IRS, 832 F.2d 986, 986-87 (7th Cir. 1987) (per  
4 curium) (“Tax protesters, those who persist in pressing losing arguments in an attempt to  
5 challenge the legitimacy of the federal income tax, are thorns in the side of the federal  
6 judiciary”); see generally United States v. Fior D’Italia, 536 U.S. 238 (2002) (discussing  
7 the IRS’ authority). Arant may not agree with that authority, but nevertheless, it exists.

8 Accordingly, defendant’s motion to dismiss (Dkt. #41) is DENIED.

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10 DATED this 5th day of February, 2008.

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13 Robert S. Lasnik  
14 United States District Judge  
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